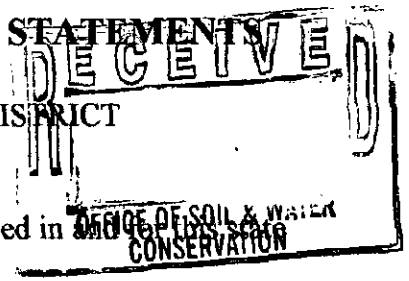


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AFFIDAVIT OF INCOME AND SWORN FINANCIAL STATEMENTS

BY BODCAU SOIL AND WATER CONSERVATION DISTRICT



Before me, the undersigned notary public, duly commissioned and qualified in and for the State of Louisiana, and parish, personally came and appeared:

ELMORE L. MORRIS

Chairman of the Bodcau Soil and Water Conservation District

Who, being duly sworn by me, made the following affirmative statements on behalf of the District for the fiscal year ended June 30, 2008.

He is duly authorized to make this affidavit on behalf of the District and makes this affidavit based on his knowledge of the affairs of the District.

The income of the District in revenues and other sources was \$50,000 or less.

The financial statements of the District fairly presents, in all material respects, the financial position of the District and the results of operations for the year then ended, in accordance with the basis of accounting described within the accompanying financial statements. The entity has maintained a system of internal control structure sufficient to safeguard assets and comply with laws and regulations and has complied with all laws and regulations.

Sworn and subscribed before me, this 7th day of August, 2008 at Benton, Louisiana in the Parish of Bossier.

**BODCAU SOIL AND WATER
CONSERVATION DISTRICT**

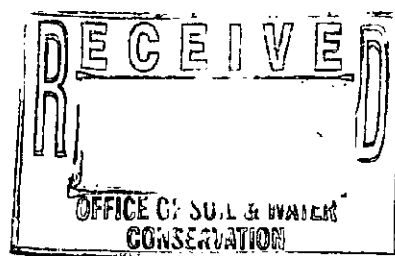
Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

BY: Elmore L. Morris
Print name: Elmore L. Morris
Print title: Chairman

Release Date 10/11/08

Janice K. Gay ID #52086
NOTARY PUBLIC
JANICE K. GAY, NOTARY PUBLIC
BOSSIER PARISH, LOUISIANA
MY COMMISSION IS FOR LIFE

STATE OF LOUISIANA
Bodcau Soil & Water Conservation District
BALANCE SHEET
AS OF JUNE 30, 2008



ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 20,608
Investments	38,433
Receivables (net of allowance for doubtful accounts)(Note A)	0
Due from State Government	163
Due from federal government	0
Notes receivable	0
Other current assets	0
Total current assets	59,204

NONCURRENT ASSETS:

Restricted assets (Note B):	0
Cash	0
Receivables	0
Capital assets (net of depreciation)(Note C)	
Land	0
Buildings and improvements	0
Machinery and equipment	0
Infrastructure	0
Construction in progress	0
Other noncurrent assets	0
Total noncurrent assets	-
Total assets	\$ 59,204

LIABILITIES

CURRENT LIABILITIES:

Accounts payable and accruals (Note D)	\$ 0
Due to State Government	2,831
Due to federal government	0
Amounts held in custody for others	0
Current portion of long-term liabilities:	
Contracts payable	0
Compensated absences payable (Note E)	0
Notes payable	0
Liabilities payable from restricted assets (Note F)	0
Other long-term liabilities	0
Total current liabilities	2,831

NON-CURRENT LIABILITIES:

Compensated absences payable (Note E)	478
Notes payable	0
Liabilities payable from restricted assets (Note E)	0
Bonds payable	0
Other long-term liabilities	0
Total long-term liabilities	478
Total liabilities	3,310

NET ASSETS

Invested in capital assets, net of depreciation	0
Restricted for:	0
Capital projects	0
Debt service	0
Unemployment compensation	0
Other specific purposes	0
Unrestricted	55,894
Total net assets	55,894
Total liabilities and net assets	\$ 59,204

The accompanying notes are an integral part of this financial statement.

Statement A
STATE OF LOUISIANA
Bodcau Soil & Water Conservation District
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008.

OPERATING REVENUES	
Sales of commodities and services	\$ 2,229
Use of money and property	0
Licenses, permits, and fees	0
Other	0
Total operating revenues	<u>2,229</u>
OPERATING EXPENSES	
Cost of sales and services	1,462
Administrative	0
Depreciation	0
Amortization	0
Total operating expenses	<u>1,462</u>
Operating income(loss)	<u>768</u>
NON-OPERATING REVENUES(EXPENSES)	
State appropriations	34,451
Intergovernmental revenues(expenses)	0
Use of money and property	31,733
Gain on disposal of fixed assets	0
Loss on disposal of fixed assets	0
Federal grants	0
Interest expense	0
Other revenue	1,973
Other expense	0
Total non-operating revenues(expenses)	<u>36,424</u>
Income(loss) before contributions and transfers	<u>4,491</u>
Capital contributions	
Extraordinary item - Loss on impairment of capital assets	
Transfers in	
Transfers out	
Change in net assets	<u>5,459</u>
Total net assets – beginning	<u>50,435</u>
Total net assets – ending	<u>\$ 55,894</u>

The accompanying notes are an integral part of this financial statement.

**STATE OF LOUISIANA
Bodcau Soil & Water Conservation District
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2008**

See Appendix A for instructions

Entity	\$	<u>1,482</u>	\$	<u>2,229</u>	\$	<u>0</u>	\$	<u>0</u>	\$	<u>768</u>
General revenues:										
State appropriations										<u>34,451</u>
Grants and contributions not restricted to specific programs										<u>-</u>
Interest										<u>1,902</u>
Miscellaneous										<u>71</u>
Special items										<u>-</u>
Extraordinary item - Loss on impairment of capital assets										<u>-</u>
Transfers										<u>-</u>
Total general revenues, special items, and transfers										<u>36,424</u>
Change in net assets										<u>5,459</u>
Net assets - beginning as restated										<u>50,435</u>
Net assets - ending									\$	<u><u>55,894</u></u>

The accompanying notes are an integral part of this statement.

Statement C

STATE OF LOUISIANA
Bodcau Soil & Water Conservation District
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008.

Cash flows from operating activities		
Cash received from customers	\$ 2,229	
Cash payments to suppliers for goods and services	1,462	
Cash payments to employees for services	0	
Claims paid to outsiders	0	
Other operating revenues(expenses)	0	
Net cash provided(used) by operating activities	-	768
Cash flows from non-capital financing activities		
State appropriations	34,451	
Operating grants received	0	
Other	71	
Net cash provided(used) by non-capital financing		34,522
Cash flows from capital financing activities		
Proceeds from sale of bonds	0	
Acquisition/construction of capital assets	0	
Proceeds from sale of capital assets	0	
Capital contributions	0	
Other	0	
Net cash provided(used) by related financing activities		-
Cash flows from investing activities		
Interest and dividends earned on investment securities	1,902	
Net cash provided(used) by investing activities		1,902
Net increase(decrease) in cash and cash equivalents		(6,417)
Cash and cash equivalents at beginning of year		27,025.08
Cash and cash equivalents at end of year	\$	20,608

STATE OF LOUISIANA
Bodcau Soil & Water Conservation District
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2008.

Reconciliation of operating income(loss) to net cash provided(used) by operating activities:

Operating income(loss)		\$ 768
Adjustments to reconcile operating income(loss) to net cash		
Depreciation/amortization	0	
Provision for uncollectible accounts	0	
Other	0	
Changes in assets and liabilities:		
(Increase)decrease in accounts receivable, net	0	
(Increase)decrease in prepayments	0	
(Increase)decrease in other assets	0	
Increase(decrease) in accounts payable and accruals	0	
Increase(decrease) in compensated absences payable	0	
Increase(decrease) in other liabilities	0	
Net cash provided(used) by operating activities		\$ 768

Schedule of noncash investing, capital, and financing activities:

Borrowing under capital lease	\$ 0
Contributions of fixed assets	0
Purchases of equipment on account	0
Asset trade-ins	0
Other (specify)	0
Total noncash investing, capital, and financing activities:	\$ -

The accompanying notes are an integral part of this statement.

Statement D (concluded)

NOTE A- RECEIVABLES AND DUE FROM

<u>Receivables</u>	<u>Total Amount</u>	<u>Less: Allow for doubtful Accts</u>	<u>Net Amount</u>
<u>Due From</u>			<u>Total</u>
State Government			163.00
Federal Government			0
Other (List)			0

NOTE B- NON CURRENT ASSETS- RESTRICTED

<u>Cash (list source)</u>	<u>Amount</u>
	0

<u>Receivables (list payee)</u>	<u>Amount</u>
	0

NOTE C- CAPITAL ASSETS

<u>Item</u>	<u>Cost</u>	<u>Less: Depreciated Amount</u>	<u>Net Amount</u>
Land	0	0	0
Bldgs & Improvements	0	0	0
Machinery & Equip	0	0	0
Other (list)			

NOTE D- ACCOUNTS PAYABLE AND DUE TO

Accounts Payable
Payee

Amount
0

Due To
State Government
Federal Government
Other (list)

Amount
2,831.37
0
0

NOTE E- COMPENSATED ABSENCES

<u>*Annual Leave</u>	<u>Short- Term</u>	<u>Long- Term</u>	<u>Total</u>
	0	478.38	478.38

*This represents the amount of annual leave that would be payable to employee(s) of the District if employment were terminated. If the annual leave is payable during the current year it would be a current year, short- term, payable if not it would be long-term.

NOTE F- LIABILITIES PAYABLE FROM RESTRICTED ASSETS

<u>Item</u>	<u>Short- Term</u>	<u>Long- Term</u>	<u>Total</u>
	0	0	0